

5. Exequaturs issued to those foreign consular officers in the United States whose commissions bear the signature of the chief of state which they represent.

CHAPTER 3—SEAT OF THE GOVERNMENT

Sec.

- 71. Permanent seat of Government.
- 72. Public offices; at seat of Government.
- 73. Same; removal from seat of Government.

§ 71. Permanent seat of Government

All that part of the territory of the United States included within the present limits of the District of Columbia shall be the permanent seat of government of the United States.

(July 30, 1947, ch. 389, 61 Stat. 643.)

§ 72. Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

(July 30, 1947, ch. 389, 61 Stat. 643.)

§ 73. Same; removal from seat of Government

In case of the prevalence of a contagious or epidemic disease at the seat of government, the President may permit and direct the removal of any or all the public offices to such other place or places as he shall deem most safe and convenient for conducting the public business.

(July 30, 1947, ch. 389, 61 Stat. 643.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 section 97.

CHAPTER 4—THE STATES

Sec.

- 101. Oath by members of legislatures and officers.
- 102. Same; by whom administered.
- 103. Assent to purchase of lands for forts.
- 104. Tax on motor fuel sold on military or other reservation; reports to State taxing authority.
- 105. State, etc., taxation affecting Federal areas; sales or use tax.¹
- 106. Same; income tax.
- 107. Same; exception of United States, its instrumentalities, and authorized purchasers therefrom.
- 108. Same; jurisdiction of United States over Federal areas unaffected.
- 109. Same; exception of Indians.
- 110. Same; definitions.
- 111. Same; taxation affecting Federal employees; income tax.
- 112. Compacts between States for cooperation in prevention of crime; consent of Congress.
- 113. Residence of Members of Congress for State income tax laws.
- 114. Limitation on State income taxation of certain pension income²

AMENDMENTS

1996—Pub. L. 104-95, §1(b), Jan. 10, 1996, 109 Stat. 980, added item 114.

1977—Pub. L. 95-67, §1(b), July 19, 1977, 91 Stat. 271, added item 113.

1966—Pub. L. 89-554, §2(b), Sept. 6, 1966, 80 Stat. 608, added item 111 and redesignated former item 111 as 112.

¹ So in original. Does not conform to section catchline.

² So in original. Probably should be followed by a period.

1949—Act May 24, 1949, ch. 139, §129(a), 63 Stat. 107, added item 111.

CIVIL AND CRIMINAL JURISDICTION OVER INDIANS

Amendment of State Constitutions to remove legal impediment to the assumption of civil and criminal jurisdiction in accordance with the provisions of section 1162 of Title 18 and section 1360 of Title 28, see act Aug. 15, 1953, ch. 505, §6, 67 Stat. 590, set out as a note under section 1360 of Title 28, Judiciary and Judicial Procedure.

Consent of United States to other States to assume jurisdiction with respect to criminal offenses or civil causes of action, or with respect to both, as provided for in section 1162 of Title 18 and section 1360 of Title 28, see act Aug. 15, 1953, ch. 505, §7, 67 Stat. 590, set out as a note under section 1360 of Title 28.

§ 101. Oath by members of legislatures and officers

Every member of a State legislature, and every executive and judicial officer of a State, shall, before he proceeds to execute the duties of his office, take an oath in the following form, to wit: "I, A B, do solemnly swear that I will support the Constitution of the United States."

(July 30, 1947, ch. 389, 61 Stat. 643.)

§ 102. Same; by whom administered

Such oath may be administered by any person who, by the law of the State, is authorized to administer the oath of office; and the person so administering such oath shall cause a record or certificate thereof to be made in the same manner, as by the law of the State, he is directed to record or certify the oath of office.

(July 30, 1947, ch. 389, 61 Stat. 644.)

§ 103. Assent to purchase of lands for forts

The President of the United States is authorized to procure the assent of the legislature of any State, within which any purchase of land has been made for the erection of forts, magazines, arsenals, dockyards, and other needful buildings, without such consent having been obtained.

(July 30, 1947, ch. 389, 61 Stat. 644.)

§ 104. Tax on motor fuel sold on military or other reservation¹ reports to State taxing authority

(a) All taxes levied by any State, Territory, or the District of Columbia upon, with respect to, or measured by, sales, purchases, storage, or use of gasoline or other motor vehicle fuels may be levied, in the same manner and to the same extent, with respect to such fuels when sold by or through post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reservations, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory, or the District of Columbia, within whose borders the reservation affected may be located.

(b) The officer in charge of such reservation shall, on or before the fifteenth day of each

¹ So in original. Probably should be followed by a semicolon.